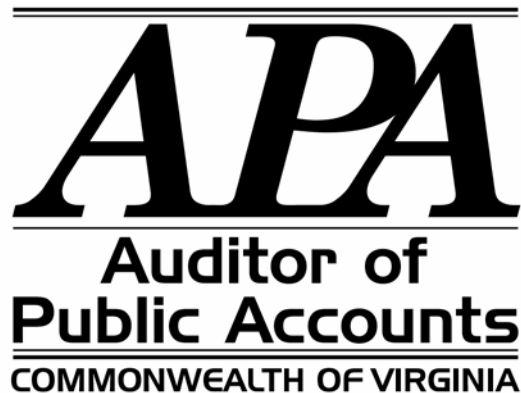


**ANNA LEE C. HAYNIE, TREASURER**  
**of the**  
**COUNTY OF LANCASTER, VIRGINIA**

**REPORT ON EXAMINATION**  
**of**  
**COMMONWEALTH REVENUES**

**FOR THE PERIOD**  
**JULY 1, 2005 THROUGH JUNE 30, 2006**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

July 31, 2006

Ann T. Carter  
Incoming Treasurer

Anna Lee C. Haynie  
Outgoing Treasurer

Board of Supervisors  
County of Lancaster

## Independent Auditor's Report

We have examined the accompanying Schedule of the Treasurer's Accountability to the Commonwealth of Anna Lee C. Haynie, Treasurer of the County of Lancaster, for the period July 1, 2005 through June 30, 2006. All records supporting the amounts in this schedule are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Schedule of Treasurer's Accountability and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at June 30, 2006 and to turn over the assets, accounts, and records of the office to Ann T. Carter, the newly appointed Treasurer.

In our opinion, based on our examination, the schedule referred to above presents fairly, in all material respects, Commonwealth Funds collected and remitted by Anna Lee C. Haynie, Treasurer of the County of Lancaster, Virginia, for the period July 1, 2005 through June 30, 2006, on the cash basis of accounting.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kv  
cam:9

COUNTY OF LANCASTER  
SCHEDULE OF THE TREASURER'S ACCOUNTABILITY TO THE COMMONWEALTH  
For the Period Ended June 30, 2006

	Balance July 1, 2005	Collections	Remittances	Balance June 30, 2006
2006 Taxes:				
Estimated income taxes	\$ -	\$ 972,565	\$ 971,525	\$ 1,040
Taxable year income taxes	-	1,445,832	1,445,713	119
Estimated income taxes	-	1,558,922	1,558,922	-
2004 Taxes:				
Taxable year income taxes	787	143,624	144,411	-
Other Collections:				
Penalty	-	577	577	-
Interest	-	14	14	-
Share of fees of sheriff and deputies	84	16,495	16,408	171
Commonwealth Attorney excess				
Collection fees	-	-	-	-
Total	\$ 871	\$ 4,138,029	\$ 4,137,570	\$ 1,330

COUNTY OF LANCASTER

TREASURER

NOTES TO THE SCHEDULE OF ACCOUNTABILITY

FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2006

1. SCHEDULE PRESENTATION

The Schedule of Treasurer's Accountability to the Commonwealth represents the Treasurer's accounting for state taxes and fees collected for the Commonwealth of Virginia. The schedule is prepared on the cash basis of accounting.

2. DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the Circuit Court showing the final settlement of his account as treasurer to secure final discharge from liability.